

1 The opinion in support of the decision being entered today was *not* written
2 for publication and is *not* binding precedent of the Board
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4 UNITED STATES PATENT AND TRADEMARK OFFICE
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6
7 BEFORE THE BOARD OF PATENT APPEALS
8 AND INTERFERENCES
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11 *Ex parte* ARVIND NATH PURI, VIJ DEEPAK and
12 GALINA ATLAS PATIL
13

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15 Appeal 2006-2678
16 Application 09/235,120
17 Technology Center 1700
18

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20 Decided: July 16, 2007
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23 *Before:* MURRIEL E. CRAWFORD, HUBERT C. LORIN and
24 ANTON W. FETTING, *Administrative Patent Judges.*
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26 CRAWFORD, *Administrative Patent Judge.*
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29 DECISION ON APPEAL
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31 STATEMENT OF CASE

32 Appellants appeal under 35 U.S.C. § 134 (2002) from a final rejection
33 of claims 1 to 7, 9 to 12 and 14 to 18, 21 to 24, 26 and 27. Claims 8, 13, 19,
34 20 and 25 have been cancelled. We have jurisdiction under 35 U.S.C. § 6(b)
35 (2002).
36

THE INVENTION

Appellants' claimed invention consists of a computer implemented cost tracking and accounting method which includes the step of creating a unique cost source identifier data structure (Specification 11).

Claim 1 under appeal reads as follows:

1. A computer implemented actual costing method for collecting and presenting an actual cost of manufacturing an item or performing a service, comprising the steps of:

collecting actual costs of performing a job,
manufacturing an item and/or purchasing an item,

creating a unique cost source identifier data structure for each collected actual cost, each created cost source identifier data structure including a plurality of attribute fields;

populating one of the plurality of attribute fields of the created cost source identifier data structure with the collected actual cost;

storing the populated cost source identifier data structure in a memory of a computer;

associating each unique cost source identifier data structure to a step carried out while manufacturing the item or while performing the service; and

organizing and storing the cost source identifier data structures within the computer as a hierarchical structure that is modeled on:

a structure of the item manufactured or

a sequence of operations carried out while performing the service;

1
2 implementing a selected accounting costing
3 method for actual cost collection and a selected accounting
4 costing method for actual cost presentation by accessing and
5 selectively traversing the hierarchical structure, the selected
6 accounting costing method for actual cost collection being
7 independent of the selected accounting costing method for cost
8 presentation.
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11 THE REJECTION

12 The Examiner rejected claims 1 to 7, 9 to 12, 14 to 18, and 21 to 27
13 under 35 U.S.C. § 103(a) as being unpatentable over Conway in view of
14 Bone and Fahey.

15 The prior art relied upon by the Examiner in rejecting the claims on
16 appeal is:

17 Bone	4,918,602	Apr. 17, 1990
18 Conway	5,732,401	Mar. 24, 1998
19 Fahey	5,970,476	Oct. 19, 1999

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21 The Examiner contends that Conway discloses a computer
22 implemented actual costing method which includes the step of creating a
23 unique cost source identifier data structure for each collected actual cost,
24 each created cost source identifier data structure including a plurality of
25 attribute fields. The Examiner relies on Bone for teaching utilizing costing
26 methods that may be independent of each other and Fahey for teaching
27 creating unique cost identifiers upon each occurrence of a transaction that
28 affects the actual cost of carrying out an activity.

1 Appellants contend that Conway does not disclose creating a unique
2 cost source identifier data structure, having a plurality of attribute fields, for
3 each collected actual cost and associating each unique source cost identifier
4 structure to a step carried out while manufacturing the item or performing
5 the service.

6 ISSUE

7 Whether Appellants have shown that the Examiner erred in finding
8 that Conway discloses the steps of creating a unique cost source identifier
9 data structure, having a plurality of attribute fields for each collected actual
10 cost and associating each unique cost source identifier data structure to a
11 step carried out while manufacturing the item or performing the service.

12 FINDINGS OF FACT

13
14 Appellants' claimed invention consists of a computer implemented actual
15 costing method for collecting and presenting actual cost of manufacturing an
16 item or performing a service. The method includes the step of creating a
17 unique cost source identifier data structure for each collected actual cost
18 (Specification p. 5).

19 The specification defines cost source identifier data structure as a logical
20 structure that includes the identified and collected actual cost 110 of
21 manufacturing an item or items and/or the actual cost of performing a
22 business activity or activities (Specification p. 11). The logical or data
23 structure is depicted in Figure 1A. The data structure has several attribute
24 fields including collected actual cost 110, date 120 and quantity 130. There
25 are also additional fields 140 and 150 for other attributes. A new cost source

1 identifier data structure is assigned for each step in a multi-step job so that a
2 job having multiple constituent steps or a manufactured item having a
3 plurality of sub-parts or sub-assemblies may be assigned a corresponding
4 plurality of cost source identifier data structures (Specification p. 12). As
5 disclosed, the advantage of using the cost source identifier data structure of
6 the Appellants' invention is that calculation of actual cost is carried out in
7 real time or near real time (Specification, p. 13).

8 Conway discloses a system for tracking the cost of medical procedures
9 by monitoring the movements of personnel and/or equipment and supplies
10 (col. 1, ll. 4-6). The system utilizes transponder tags 20 associated with each
11 person, each equipment and each supply (col. 2, ll. 1-2). A tag reader 28
12 communicates with each tag 20 as the tag 20 passes within proximity of the
13 tag reader 28 (col. 2, ll. 42-43). The tag reader 28 then supplies tag
14 information from the tag 20 to a computer which processes the information
15 (col. 2, ll. 46-47). The system is depicted in Figure 2 which illustrates how
16 the tag readers 28a, 28b, and 28c register the presence of the tags 20 on
17 equipment (2b for example), and people (22b and 23b for example) in
18 operating room 42. The information from the tag readers is used to
19 determine the cost of the procedure provided to the patient by accumulating
20 the labor cost of caregivers, rental cost of equipment used and cost of
21 supplies consumed, combined with any rental expenses associated with the
22 operating room 42 and any fixed equipment in the room (col. 6, ll. 7-11).

23 Conway does not disclose creating a cost source identifier data structure
24 and associating the cost source identifier data structure with a step carried
25 out while manufacturing the item or performing the service. Conway

1 discloses that the tags are read and the cost associated with the tagged person
2 or equipment is calculated by a computer.

3 Fahey discloses a system for industrial data acquisition and product
4 costing (col. 1, ll. 1-3). The system applies activity based costing to
5 products in product families to produce a detailed analysis of activity based
6 costs. Fahey discloses that all the costs associated with a particular
7 operation or product family are organized together. For example, in regard
8 to the Machine Shop, the costs of the production management operation are
9 aggregated together as well as the costs of the drill and mill activity center,
10 the turning center and the sheet metal center (col. 7, Table 1). Fahey does
11 not discloses creating a unique cost source identifier data structure and
12 associating a unique cost source identifier structure to each step carried out
13 while manufacturing the item or while performing the service.

14 Bone does not disclose creating a unique cost source identifier data
15 structure for each collected actual cost.

17 PRINCIPLES OF LAW

18 We initially note that the test for obviousness is what the combined
19 teachings of the references would have suggested to one of ordinary skill in
20 the art. See *In re Kahn*, 441 F.3d 977, 987-988, 78 USPQ2d 1329, 1336
21 (Fed. Cir. 2006); *In re Young*, 927 F.2d 588, 591, 18 USPQ2d 1089, 1091
22 (Fed. Cir. 1991) and *In re Keller*, 642 F.2d 413, 425, 208 USPQ 871, 881
23 (CCPA 1981).

DISCUSSION

We agree with the Appellants that Conway does not teach or suggest creating a unique source cost identifier data structure for each collected actual cost and associating a unique source cost identifier data structure for each step carried out while manufacturing the item or while performing the service. In addition, we have found that neither Bone nor Fahey cure this deficiency of Conway. Therefore, we will not sustain the Examiner's rejection of claims 1 to 7, 9 to 12 and 14 to 27 under 35 U.S.C. § 103(a).

DECISION

The decision of the Examiner is reversed.

REVERSED

vsh

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